



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SISTER BAY WATER & SEWER ULILITY

Principal Office: P.O. BOX 655
SISTER BAY, WI 54234-0091

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

Sister Bay Water & Sewer Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SISTER BAY WATER & SEWER UTILITY

Utility Address: P.O. BOX 655

SISTER BAY, WI 54234-0091

When was utility organized? 7/11/1972

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PAM LANG

Title: UTILITIES CLERK

Office Address:

P.O. BOX 655

SISTER BAY, WI 54234

Telephone: (920) 854 - 4388

Fax Number: (920) 854 - 9637

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR. STEVEN JACOBSON**Title:** SUPERINTENDENT**Office Address:**

102 AUTUMN CT

P.O. BOX 91

SISTER BAY, WI 54234

Telephone:**Fax Number:****E-mail Address:**

Name of utility commission/committee: Village of Sister Bay Board

Names of members of utility commission/committee:MR RON KANE, VILLAGE ADMINISTRATOR

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: SCHENCK AND ASSOCIATES SC

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305

Contact Person: MR. MICHAEL KONECNY

Title: AUDIT PARTNER

Telephone: (920) 455 - 4112 EXT

Fax Number: (920) 455 - 7808

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2000

Provide a brief description of the nature of Contract Operations being provided:

General ledger accounting.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	191,028	192,514	1
Operating Expenses:			
Operation and Maintenance Expense (401)	112,749	118,244	2
Depreciation Expense (403)	51,206	49,293	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,692	27,271	5
Total Operating Expenses	190,647	194,808	
Net Operating Income	381	(2,294)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	381	(2,294)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	77,045	40,692	9
Miscellaneous Nonoperating Income (421)	(188,454)	(147,627)	10
Total Other Income	(111,409)	(106,935)	
Total Income	(111,028)	(109,229)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(111,028)	(109,229)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	90,742	98,561	13
Amortization of Debt Discount and Expense (428)	26,535	26,535	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	10,380	12,964	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	127,657	138,060	
Net Income	(238,685)	(247,289)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(184,046)	(13,228)	19
Balance Transferred from Income (433)	(238,685)	(247,289)	20
Miscellaneous Credits to Surplus (434)	119,900	119,900	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	10,269	43,429	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(313,100)	(184,046)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	55,212	4
INTEREST ON SPECIAL ASSESSMENTS	21,833	5
Total (Acct. 419):	77,045	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER UTILITY	(279,319)	6
INTEREST SUBSIDIES FROM OTHER MUNICIPALITIES	90,865	7
Total (Acct. 421):	(188,454)	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WAIVED	23,000	10
AMORTIZATION OF CONSTRUCTION GRANTS	96,900	11
Total (Acct. 434):	119,900	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	10,269	13
Total (Acct. 436)--Debit:	10,269	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	191,028	0	0	0	191,028	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	191,028	0	0	0	191,028	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,028,974	2,967,824	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	556,192	504,986	2
Net Utility Plant	2,472,782	2,462,838	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,110,111	8,926,172	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,953,112	2,685,579	4
Net Nonutility Property	6,156,999	6,240,593	
Investment in Municipality (123)	0	0	5
Other Investments (124)	367,137	506,554	6
Special Funds (125)	1,040,423	641,432	7
Total Other Property and Investments	7,564,559	7,388,579	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,117	3,936	8
Temporary Cash Investments (132)	483,303	420,876	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,294	43,850	11
Other Accounts Receivable (143)	57,279	53,477	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	98,791	149,394	14
Materials and Supplies (150)	10,536	10,128	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	701,320	681,661	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	212,284	238,819	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	212,284	238,819	
Total Assets and Other Debits	10,950,945	10,771,897	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	966,629	875,129	21
Appropriated Earned Surplus (215)	263,004	252,735	22
Unappropriated Earned Surplus (216)	(313,100)	(184,046)	23
Total Proprietary Capital	916,533	943,818	
LONG-TERM DEBT			
Bonds (221)	1,725,000	1,875,000	24
Advances from Municipality (223)	589,000	240,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,314,000	2,115,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	23,038	13,724	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,764	17,267	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	38,802	30,991	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	38,101	32,604	36
Total Deferred Credits	38,101	32,604	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,643,509	7,649,484	38
Total Liabilities and Other Credits	10,950,945	10,771,897	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,028,974	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,028,974	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	556,192	0	0	0	9
Total Accumulated Provision	556,192	0	0	0	
Net Utility Plant	2,472,782	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	504,986				504,986	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,206				51,206	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	51,206	0	0	0	51,206	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	556,192	0	0	0	556,192	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	8,907,076	38,330		8,945,406	1
Other (specify):					
Construction work in progress	19,096	222,269	76,660	164,705	2
Total Nonutility Property (121)	8,926,172	260,599	76,660	9,110,111	
Less accum. prov. depr. & amort. (122)	2,685,579	267,533		2,953,112	3
Net Nonutility Property	6,240,593	(6,934)	76,660	6,156,999	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,536	10,128	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	10,536	10,128	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bond Discount	26,535	0	212,284	1
Total			212,284	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	875,129	1
Changes during year (explain):		
VILLAGE OF SISTER BAY'S CONTRIBUTION TOWARD DEBT PAYMENTS	91,500	2
Balance end of year	966,629	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Refunding bonds	02/01/1994	11/01/2009	4.90%	1,725,000	1
Total Bonds (Account 221):				1,725,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
BAYLAKE BANK - NOTE PAYABLE	12/15/2000	12/15/2003	5.42%	379,000	1
Baylake Bank - Note Payable	10/27/1997	10/27/2002	4.90%	210,000	2
Total for Account 223				589,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,692	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	26,692	
Taxes paid during year:		
County, state and local taxes	23,000	6
Social Security taxes	3,460	7
PSC Remainder Assessment	232	8
Other (explain):		
NONE		9
Total payments and other debits	26,692	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WWTP Mortg Rev Bonds	0			0	1
Rev Refunding bonds	15,144	90,742	90,865	15,021	2
Subtotal	15,144	90,742	90,865	15,021	
Advances from Municipality (223)					
State Trust fund loan	0			0	3
Note Payable - Baylake Bank	2,123	10,380	11,760	743	4
Subtotal	2,123	10,380	11,760	743	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	17,267	101,122	102,625	15,764	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,908,277	0	0	5,741,207	0	7,649,484	1
Add credits during year:							
For Services	800					800	2
For Mains	20,135					20,135	3
Other (specify):							
HYDRANTS	1,660					1,660	4
OTHER MUNICIPALITIES				58,500		58,500	5
CONNECTION CHARGES				9,830		9,830	6
Deduct charges (specify):							
AMORTIZATION				96,900		96,900	7
Balance End of Year	1,930,872	0	0	5,712,637	0	7,643,509	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	367,137	2
Total (Acct. 124):	367,137	
Special Funds (125):		
RESTRICTED CASH AND INVESTMENTS	1,040,423	3
Total (Acct. 125):	1,040,423	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,294	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	42,294	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	51,632	9
Merchandising, jobbing and contract work		10
Other (specify):		
HOLDING TANKS AND MISCELLANEOUS	5,647	11
Total (Acct. 143):	57,279	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS AND DELINQUENT UTILITY ON TAX ROLL	98,791	12
Total (Acct. 145):	98,791	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
AMOUNTS HELD FROM VARIOUS MUNI'S TO APPLY TOWARD FUTURE DEBT PAYMENT	38,101	17
Total (Acct. 253):	38,101	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,998,399	0	0	0	2,998,399	1
Materials and Supplies	10,332	0	0	0	10,332	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	530,589	0	0	0	530,589	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,919,574	0	0	0	1,919,574	6
Other (specify):					0	7
Average Net Rate Base	558,568	0	0	0	558,568	
Net Operating Income	381	0	0	0	381	8
Net Operating Income as a percent of						
Average Net Rate Base	0.07%	N/A	N/A	N/A	0.07%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	920,879	1
Appropriated Earned Surplus	257,869	2
Unappropriated Earned Surplus	(248,573)	3
Other (Specify):		4
Total Average Proprietary Capital	930,175	
Net Income		
Net Income	(238,685)	5
Percent Return on Proprietary Capital	-25.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Ms. Pam Lang, Utilities Clerk
Sister Bay Water and Sewer Utility
P.O. Box 655
Sister Bay, WI 54234-0655

2000 Analytical Review DWCCA-5500-PJL

Dear Ms. Lang:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume. If the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.
2. During our review, we noted 671 services in use reported in the Water Services schedule and 863 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. In item number 3 of the letter dated June 1, 2000, (copy enclosed) from Schenck Consulting & Auditing Services, it was explained that the 2000 report would be adjusted by transferring \$3,000 from Account 346 to Account 345 to correct an error made in 1999. We do not see that adjustment in the 2000 annual report. Please explain.
4. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$2,815 (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$2,886 for that year. Please adjust your 2001 Public Fire Protection Service charge to account for the total \$5,701 overcharge from 2000 and 1999. Please follow our procedure

FINANCIAL SECTION FOOTNOTES

for calculating the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5500.doc

Enclosures

*****888

Response received 9/25/01:
September 23, 2001

Mr. Peter Leege
Financial Specialist
Public Service Commission of Wisconsin
Madison, WI

RE: Sister Bay's Water and Sewer Utility 2000 report

Dear Mr. Leege:

Your letter of August 23 to the Sister Bay Utility has been referred to me for a response. Detailed below is additional information in accordance with your request.

1. In reviewing prior year PSC reports and other information, I discovered that the Village allocated meter costs to the sewer department for the years 1998 and prior. Due to change in personnel assigned to complete the report, the allocation was not made in 1999 and 2000. We will initiate procedures to ensure that the required allocation is completed in 2001.

2. The Village has a number of condominium buildings as services with multiple meters/customers per service. In these situations, there are between 2 and 8 customers per service.

3. The adjustment was inadvertently not made in 2000. The entry will be made in 2001.

4. The major difference in the Public Fire Protection revenue is the \$3,000 annual charge to the Liberty Grove Sanitary District. This has been charged for many years in accordance with rate schedule W-1, dated November 7, 1984.

This charge was noted in a September 24, 1996 letter to the PSC. The

FINANCIAL SECTION FOOTNOTES

THIS CHARGE WAS NOTED IN A SEPTEMBER 24, 1998 LETTER TO THE PSC. THE remaining two-year difference of \$299 was the result of slightly different main footages used for the calculation. We will adjust the 2001 records for the undercharge of \$299.

We hope the above information is sufficient to complete your analytical review. If additional information is necessary, please contact us.

Sincerely,

SCHENCK & ASSOCIATES SC
Green Bay, Wisconsin

Michael W. Konecny, CPA

cc: Pam Lang
Sister Bay Utility

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	182,866	1
Total Sales of Water	182,866	
Other Operating Revenues		
Forfeited Discounts (470)	206	2
Other Water Revenues (474)	7,956	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	8,162	
Total Operating Revenues	191,028	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	82,973	5
General Operating Expenses (680-690)	29,776	6
Total Operation and Maintenance Expenses	112,749	
Other Operating Expenses		
Depreciation Expense (403)	51,206	7
Amortization Expense (404)		8
Taxes (408)	26,692	9
Total Other Operating Expenses	77,898	
Total Operating Expenses	190,647	
NET OPERATING INCOME	381	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	688	21,017	79,647	4
Commercial	175	28,877	54,481	5
Industrial				6
Total Metered Sales to General Customers (461)	863	49,894	134,128	
Private Fire Protection Service (462)	6		1,205	7
Public Fire Protection Service (463)	1		39,344	8
Other Sales to Public Authorities (464)	12	7,870	8,189	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	882	57,764	182,866	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	39,344	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	39,344	
Forfeited Discounts (470):		
Customer late payment charges	206	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	206	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
ADMIN CHARGES TO LIBERTY GROVE SANITARY DISTRICT	1,941	8
LABOR CHARGES TO LIBERTY GROVE SANITARY DISTRICT	3,594	9
RECONNECTION CHARGES - LABOR AND MISC	2,421	10
Total Other Water Revenues (474)	7,956	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	39,549	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,944	3
Chemicals (630)		4
Supplies and Expenses (640)	14,787	5
Repairs of Water Plant (650)	13,723	6
Transportation Expenses (660)	1,970	7
Total Plant Operation and Maintenance Expenses	82,973	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,677	8
Office Supplies and Expenses (681)	5,322	9
Outside Services Employed (682)	4,974	10
Insurance Expense (684)	3,563	11
Employees Pensions and Benefits (686)	10,546	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,694	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	29,776	
Total Operation and Maintenance Expenses	112,749	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		23,000	
Social Security		3,460	3
PSC Remainder Assessment		232	4
Other (specify): NONE			5
Total tax expense		26,692	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201590				3
County tax rate	mills		4.055639				4
Local tax rate	mills		4.269227				5
School tax rate	mills		3.182756				6
Voc. school tax rate	mills		1.401999				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		13.111211				10
Less: state credit	mills		0.490998				11
Net tax rate	mills		12.620213				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.269227				14
Combined School Tax Rate	mills		4.584755				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		8.853982				17
Total Tax Rate	mills		13.111211				18
Ratio of Local and School Tax to Total	dec.		0.675299				19
Total tax net of state credit	mills		12.620213				20
Net Local and School Tax Rate	mills		8.522412				21
Utility Plant, Jan. 1	\$	2,967,824	2,967,824				22
Materials & Supplies	\$	10,332	10,332				23
Subtotal	\$	2,978,156	2,978,156				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,978,156	2,978,156				26
Assessment Ratio	dec.		1.009110				27
Assessed Value	\$	3,005,287	3,005,287				28
Net Local & School Rate	mills		8.522412				29
Tax Equiv. Computed for Current Year	\$	25,612	25,612				30
Tax Equivalent per 1994 PSC Report	\$	23,137					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	23,000					32
Tax equiv. for current year (see note 6)	\$	23,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	17,849		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	17,849	0	
PUMPING PLANT			
Land and Land Rights (320)	3,000		12
Structures and Improvements (321)	60,231		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	45,194		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,682		20
Total Pumping Plant	115,107	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,437		23
Total Water Treatment Plant	21,437	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			17,849	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	17,849	
PUMPING PLANT				
Land and Land Rights (320)			3,000	12
Structures and Improvements (321)			60,231	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			45,194	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,682	20
Total Pumping Plant	0	0	115,107	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,437	23
Total Water Treatment Plant	0	0	21,437	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	501,909		26
Transmission and Distribution Mains (343)	1,799,298	20,135	27
Fire Mains (344)	0		28
Services (345)	232,362	880	29
Meters (346)	75,469	205	30
Hydrants (348)	181,562	1,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,791,100	22,820	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,160		35
Computer Equipment (372.1)	4,299	38,330	36
Transportation Equipment (373)	14,482		37
Other General Equipment (379)	1,890		38
Other Tangible Property (390)	0		39
Total General Plant	21,831	38,330	
Total utility plant in service directly assignable	2,967,824	61,150	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,967,824	61,150	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			501,909	26
Transmission and Distribution Mains (343)			1,819,433	27
Fire Mains (344)			0	28
Services (345)			233,242	29
Meters (346)			75,674	30
Hydrants (348)			183,162	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	2,813,920	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,160	35
Computer Equipment (372.1)			42,629	36
Transportation Equipment (373)			14,482	37
Other General Equipment (379)			1,890	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	60,161	
Total utility plant in service directly assignable	0	0	3,028,974	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	3,028,974	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,128	6,128	1
February			6,087	6,087	2
March			5,570	5,570	3
April			6,407	6,407	4
May			8,641	8,641	5
June			9,026	9,026	6
July			10,876	10,876	7
August			10,284	10,284	8
September			7,292	7,292	9
October			6,402	6,402	10
November			4,547	4,547	11
December			4,188	4,188	12
Total for year	0	0	85,448	85,448	
Less: Measured or estimated water used in main flushing and water treatment during year				1,042	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				84,406	16
Less: Water sold				57,764	17
Losses and unaccounted for				26,642	18
Percent unaccounted for to the nearest whole percent (%)				32%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
MAJOR LEAK THAT WENT UN-DETECTED FOR A PERIOD OF TIME THAT HAVE NOW BEEN FIXED.					
Maximum gallons pumped by all methods in any one day during reporting year				467	21
Date of maximum: 7/5/2000					22
Cause of maximum:					23
DRY CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year				117	24
Date of minimum: 12/8/2000					25
Total KWH used for pumping for the year				198,962	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
225 SCANDIA	#1	208	6	5,406	Yes	1
HWY 57	#2	305	6	5,306	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	PUMP HOUSE	PUMP HOUSE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	WESTINGHOUSE	WESTINGHOUSE		5
Year Installed	1973	1973		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	450		8
Pump Motor or Standby Engine Mfr	ALLIS CHALMER	ALLIS CHALMER		10
Year Installed	1973	1973		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	4
Year constructed	1972	1996	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	48	140	7
Total capacity in gallons	100,000	150,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	11,367	0	0	0	11,367
M	D	8.000	64,086	243	0	0	64,329
M	D	10.000	480	0	0	0	480
M	D	12.000	2,269	0	0	0	2,269
Total Within Municipality			78,202	243	0	0	78,445
Total Utility			78,202	243	0	0	78,445

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	243	0	0	0	243		1
M	1.000	262	0	0	0	262		2
M	1.250	17	0	0	0	17		3
M	1.500	71	2	0	0	73		4
M	2.000	52	0	0	0	52		5
M	4.000	16	0	0	0	16		6
M	6.000	5	0	0	0	5		7
M	8.000	3	0	0	0	3		8
Total Utility		669	2	0	0	671	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	271	0	0	6	277	14	1
0.750	565	0	0	(1)	564	31	2
1.000	41	2	0		43	0	3
1.250	0	0	0		0	0	4
1.500	20	0	0	(2)	18	1	5
2.000	25	0	0	2	27	2	6
3.000	3	0	0		3	0	7
Total:	925	2	0	5	932	48	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	195	55	0	3	0	24	277	1
0.750	478	61	0	4	0	21	564	2
1.000	11	25	0	3	0	4	43	3
1.250	0	0	0	0	0	0	0	4
1.500	1	14	0	0	0	3	18	5
2.000	3	16	0	2	0	6	27	6
3.000	0	3	0	0	0	0	3	7
Total:	688	174	0	12	0	58	932	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	165	1			166	2
Total Fire Hydrants	165	1	0	0	166	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	166
Number of distribution system valves end of year:	224
Number of distribution valves operated during year:	224

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Addition expenses in current year due to repairing water leaks and additional equipment repairs.

Account 682 - The prior year engineering services costs of over \$10,000 that were not incurred in the current year.

Property Tax Equivalent (Water) (Page W-07)

The lower tax equivalent for the current year of \$23,000 was authorized by the municipality of Sister Bay

Water Utility Plant in Service (Page W-08)

The addition of \$38,330 was one half of the telemetry equipment added during 2000.

Water Mains (Page W-15)

extension of services to sub-divison, paid for by property owners.

Water Services (Page W-16)

2 additions for new main run into subdivision, paid for by property owners.

Meters (Page W-17)

ADJUSTMENTS WERE MADE TO UPDATE TO THE YEAR END INVENTORY COUNT BY CUSTOMER TYPE REPORT FOR THE UTILITY
